State of Missouri
Department of Revenue

TXP Bank Project
for Withholding Tax
Program Guide

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Program Benefits

Advantages of participating in the Missouri Department of Revenue's (Department) TXP Bank Project include:

· Simultaneous filing of the return and payment of tax.

· Elimination of the cost and time to generate, sign and mail returns and checks.

· Rapid and secure movement of data allowing for faster processing and response; no manual intervention.

· Comprehensive audit trail for both the return and the payment.

· Elimination of postal delays and possible late filing/payment fees.

· A single point of contact for electronic filing.

· A consistent standard format resulting in easier and less costly implementation efforts.

Contact Personnel

If you have additional questions or would like further information after carefully reading this guide, please call the Department at (573) 751-3930.

All correspondence should be sent to the following address, unless specifically instructed otherwise:

> Missouri Department of Revenue
> P.O. Box 371
> Jefferson City, Missouri 65105
> E-mail: elecfile@mail.dor.state.mo.us

Program Participation

Please note that a full understanding of proper procedures for reporting Withholding Taxes is required to participate in this project. This includes the ability to correctly complete a Form MO-941 or MO-941P. These returns are emulated in the electronic format. Failure to follow Department policy and procedures in filing returns will result in dismissal from the program. An Employer's Tax Guide is included as part of this package.

Any taxpayer who files a Form MO-941P, Employer's Quarter-Monthly Payment of Income Taxes Withheld or Form MO-941, Employer's Return of Income Taxes Withheld, may choose to participate in the Department's TXP Bank Project.

Taxpayers must electronically transmit their ACH Credit tax payment along with their tax return filing.

Electronic Payment Method

· Automated Clearing House Credit (ACH Credit)

ACH Credit

To make payment of withholding tax through the ACH Credit payment method, taxpayers must make arrangements with their financial institution or service provider to originate the transaction and pay the associated costs. Taxpayers must work closely with their financial institution or service provider to ensure that the required "TXP" information is transmitted with their payments.

To remit taxes via ACH Credit, you must instruct your financial institution or service provider to initiate the transaction transferring the amount you owe from your bank account to the Department's account. The taxpayer should work with their financial institution to ensure that the electronic transaction is received by the Department by the tax due date in order to avoid late filing penalties. **Please check with your financial institution to verify the cut-off time to ensure payment by the tax due date.**

The format developed for accepting tax payments by means of ACH Credit is the CCD+ transaction using the TXP Convention within the addendum record. **Failure to provide all the TXP information in the proper format, may result in the improper and/or untimely application of your payment.** A copy of the TXP Addendum Convention and an explanation of the data elements are enclosed. **Before selecting this payment method, you must verify that your financial institution can originate ACH Credit transactions in the CCD+ format.**

The cost of the transaction will be borne by the taxpayer.

Emergency Backup Payment Method

The FedWire payment method is being offered by the Department for emergency situations and upon prior approval of the Department. The Department has limited emergency situations to a new taxpayer establishing EFT procedures. Examples would be a taxpayer changing payment methods or banking institutions and system failures within the banking system/ACH interface beyond the taxpayer's control. When approved to use this backup method, please check with your financial institution to verify the cut-off time to ensure payment on the tax due date.

Remember: · FedWire is **not** a routine method of payment.
· FedWire must be **pre-approved** by the Department.

Contact the Department at (573) 751-3930 for EFT calls only. Hearing impaired please call 1-800-735-2966 for pre-approval and wiring instructions.

Registration

Included with this program guide is a Form 4572, Electronic Filing/Telefile Trading Partner Agreement.

The Form 4572, Electronic Filing/Telefile Trading Partner Agreement must be completed, signed and returned to the Missouri Department of Revenue.

Please mail or fax the Form 4572, Electronic Filing/Telefile Trading Partner Agreement to: (573) 526-5915

> Missouri Department of Revenue
> P.O. Box 371
> Jefferson City, MO 65105

Receipt of the completed Form 4572, Electronic Filing/Telefile Partner Agreement will establish the registration of a taxpayer for filing through the TXP Bank Project. Please indicate the scheduled date of your pre-note on your Trading Partner Agreement. The department will notify the contact person upon receipt of the pre-note.

Testing

You are required to perform a prenotification test through your financial institution against the Department's bank account established for the EFT payment deposits.

The prenotification test is an industry safeguard used to verify the accuracy of routing transit and bank account numbers before any monies are actually transferred. **Prenotifications must be "zero-dollar" transactions.**

Timely Filing/Payment

Involvement in the TXP Bank Project for Withholding Tax does not change the due date of your tax return or payment. In order to ensure the timely filing of your return/payment, the data must be transmitted in accordance with the existing processing schedule noted below. Taxpayer should work with their financial institution to ensure that the electronic transaction is received by the Department by the tax due date in order to avoid late filing penalties. Please refer to the enclosed due date chart for filing frequencies.

Penalties and Interest

Failure to make timely electronic payments or file returns will subject you to additions to tax and interest as prescribed by law.

- Timely returns are determined by the date the transmission is accepted by the Department.
- Timely payments are determined by the date the funds are credited to the Department's bank account.

The electronic return and payment must be received by the due date to avoid late filing additions to tax and interest.

Weekends and Holidays

If a tax return/payment due date falls on a holiday or weekend, the return/payment must be made so that the return and payment are immediately available on the first business day after the holiday or weekend. Taxpayer should work with their financial institution to ensure that the electronic transaction is received by the Department by the tax due date in order to avoid late filing penalties. Please reference the "Timely Filing/Payment Section" of this guide. Timely payments are based on the date the Department's bank account is credited. Timely returns are based on the date of acceptance of the electronic tax return by the Department.

Appendix A:

Questions and Answers

1. When do I begin paying taxes through the EFT Program?

You will begin making payment by EFT in accordance with the written instructions for remitting tax payments electronically. The Department will provide you with instructions after you have enrolled in the EFT program.

2. What do I need to do if I want to change financial institutions?

If you have selected the ACH Credit method and you change financial institutions, there is no need to contact the Department. However, it would be advisable to have your new financial institution initiate an ACH prenotification.

3. What if the tax due date falls on a holiday or weekend?

If a payment due date falls on a holiday or weekend, the tax payment must be made so that funds are available immediately on the first business day after the holiday or weekend.

4. What if I discover that on the tax due date I have not made arrangements for EFT one business day prior for ACH Credit?

If there is a problem experienced with payments being made through the ACH Credit payment method, call the Department. You will be given instructions to follow for making your EFT payment.

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '1' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'1'
2	Priority Code	R	Numeric	2	'01'
3	Immediate Destination	M	bTTTTAAAAC	10	'**086507174**'(State Bank R/T Number) (Credit)
4	Immediate Origin	M	bTTTTAAAAC	10	' ' (Originating R/T Number) (Credit)
5	File Creation Date	M	YYMMDD	6	Processing Date
6	File Creation Time	M	HHMM	4	Processing Time
7	File ID Modifier	M	Alphanumeric	1	'A'
8	Record Size	M	Numeric	3	'094'
9	Blocking Factor	M	Numeric	2	'10'
10	Format Code	M	Numeric	1	'1'
11	Immd. Destination Name	O	Alphanumeric	23	"MODepartment of Revenue' (Credit)
12	Immd. Origin Name	O	Alphanumeric	23	'**Firstar Bank** ' (Credit)
13	Reference Code	O	Alphanumeric	8	Spaces Constant

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '5' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'5'
2	Service Class Code	M	Numeric	3	'220'Credits Only
3	Company Name	M	Alphanumeric	16	' ' Originating Co. Name (Credit)
4	Company Discr. Data	O	Alphanumeric	20	'Withholding Tax '
5	Company Identification	M	Alphanumeric	10	' ' (Credit) (FEIN)
6	Standard Entry Class	M	Alphanumeric	3	'CCD'
7	Company Entry Descrip.	M	Alphanumeric	10	'MO-941 ' 'MO-941P '
8	Company Description Date	O	Alphanumeric	6	Filing Date
9	Effective Entry Date	R	YYMMDD		Effective Entry Date
10	Settlement Date (Julian)	O	DDD	3	Spaces (Julian Date)
11	Originator Status Code	M	Alphanumeric	1	'1' or '2' (government)
12	Orig. DFI Identification	M	TTTTAAAA	8	' ' 1st 8 digits of Orig Bank R/N (Credit)
13	Batch Number	M	Numeric	7	'0000001'

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '6' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'6'
2	Transaction Code	M	Numeric	2	'22'
3	Receiving DFI Indent.	M	TTTTAAAA	8	1–8 digits of the R/T # (**08650717**)
4	Check Digit	M	Numeric	1	9th digit of the R/T # (**4**)
5	RDFI Account Number	R	Alphanumeric	17	MODOR Bank Account Number '**8600500**' (Credit)
6	Amount $	M	$$$$$$$$cc	10	Amount
7	Identification Number	M	Alphanumeric	15	0115 (Credit) + 3 Zeros and 8 digit Withholding Number
8	Receiving Company Number	R	Alphanumeric	22	'Mo Dept of Revenue ' (Credit)
9	Discretionary Data	O	Alphanumeric	2	Spaces
10	Addenda Record Indicator	M	Numeric	1	'1'
11	Trace Number	M	Numeric	15	' ' (1st 8 digits Originator R/T# + trace 7 digit #)

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '7' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'7'
2	Addenda Type Code	M	Numeric	2	'05'
3	Payment Related Info.	O	Alphanumeric	80	See Addenda Layout
4	Addenda Sequence Num.	M	Numeric	4	'0001'
5	Entry Detail Seq. Num.	M	Numeric	7	'0000001'

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

TXP Addendum Convention

	Field Name (Data Elements & Separators)	Field Requirements	Data Elements Type	Min/Max Use	Contents
	Segment Identifier				TXP
	Separator				*
TXP01	Taxpayer ID	M	AN	1/15	XXXXXXXXXXXXXX **Missouri Integrated Tax System (MITS) ID Number (Need 8)**
	Separator				*
TXP02	Tax Type Code	M	ID	1/5	0115 (P OR A)
	Separator				*
*TXP03	Tax Period End Date	M	DT	6/6	YYMMDD **Forms MO-941 and MO-941P — Tax Period (Need 6)**
	Separator				*
TXP04	Amount Type	M	ID	1/1	T
	Separator				*
TXP05	Amount	C	N2	1/10	$$$$$$$$cc
					Form MO-941 — Withholding this Period (Need 8$ 2 Cents
					Form MO-941P — Tax Withheld (Need 8$ 2 Cents)
	Separator				*
TXP06	Amount Type	O	ID	1/1	T
	Separator				*
TXP07	Amount	C	N2	1/10	$$$$$$$$cc **Form MO-941 — COMPENSATION DEDUCTION (NEED 8$ 2 CENTS)**
	Terminator				\

TXP02   =   P would be used by those filing a MO-941P (Quarter-Monthly/Weekly filers).
                      A would be used by those filing a MO-941 (Monthly, Quarterly and Annual filers).

* The month must match the file period you are reporting. Example: If reporting for the month of June, 2002, but transmitting in July, the Tax Period End Date would be 020630.

TXP Addendum Format Definitions

Field Requirement — The field requirement of a field indicates whether the field is mandatory (M).

M (Mandatory) — This field requirement identifies a field which must appear in the convention.

Data Element Type — The data element type of a field identifies the type of information contained in the field. For instance: AN, DT, ID, N2.

AN — The string type data element is symbolized by the representation, AN. Contents of string type data elements can consist of alphanumeric characters. The contents **must** be left justified. Trailing (unused) spaces **must** be suppressed or blank.

DT — The date type data element is symbolized by the representation, DT. The format for the data type is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12) and DD is the numeric value of the day (01-31).

ID — The identifier type element is symbolized by the representation, ID. An identifier data element **must** always contain a value from a predefined list of values.

N2 — The numeric type data element is symbolized by the two-position representation, N2. N indicates numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point **is not** transmitted. This number will always be positive for the TXP application. For example, $1,200.00 would appear as 120000.

Min/Max Use — The min/max use of a field specifies the minimum length and maximum length of a particular field. For example, 1/5 indicates that the field must carry at least one (1) character but no more than five (5).

Examples of Required "TXP" Information

Employer Withholding Tax payment of $50.00 for tax period ending September 30, 2002

    TXP*12345678*0115A*020930*T*5000*T*1000/

Employer Withholding Tax payment of $90,000.00 for tax period ending January 31, 2002 and not taking the compensation deduction

    TXP*1789456T*0115P*020131*T*9000000/

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '8' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'8'
2	Service Class Code	M	Numeric	3	'220'
3	Entry/Addenda Count	M	Numeric	6	'000001'
4	Entry Hash	M	Numeric	10	Total of RDFI Values
5	Total Debit Entry $ Amount	M	$$$$$$$$cc	12	Total Debits
6	Total Credit Entry $ Amount	M	$$$$$$$$cc	12	Total Credits
7	Company Identification	R	Alphanumeric	10	` ' (Credit) (FEIN)
8	Reserved	O	Alphanumeric	25	Spaces
9	Origin. DFI Indent	M	TTTTAAAA	8	'1st 8 digits of Originating Bank RTN' (Credit)
10	Batch Number	M	Numeric	7	'0000001'

Appendix B:

ACH Bank Records CCD+ Data Mapping Bank Payment Record — Credit

Type '9' Record

Field	Data Element Name	Field Req.	Contents	Length	Value
1	Record Type Code	M	Numeric	1	'9'
2	Batch Count	M	Numeric	6	Number of Batches
3	Block Count	M	Numeric	6	Number of 10 Rec. Block
4	Entry/Addenda County	M	Numeric	8	Total of 6 & 7 Recs.
5	Entry Hash Total	M	Numeric	10	Total of RDFIs
6	Total Debits $	M	$$$$$$$$cc	12	Total Debits
7	Total Credits $	M	$$$$$$$$cc	12	Total Credits
8	Reserved	O	Alphanumeric	39	Spaces

Appendix C:

Quarter-Monthly and Monthly Due Dates

EMPLOYER WITHHOLDING TAX DUE DATES

MONTHS	QUARTERLY REPORTS	MONTHLY REPORTS
January		February 15
February		March 15
March	April 30	April 30
April		May 15
May		June 15
June	July 31	July 31
July		August 15
August		September 17
September	October 31	October 31
October		November 15
November		December 17
December	January 31	January 31

MISSOURI DEPARTMENT OF REVENUE
ELECTRONIC FILING/TELEFILE
TRADING PARTNER AGREEMENT (TPA)

Expected Date of Prenote: _____

Please check the appropriate program:

☐ Withholding Tax — TXP Bank Project (Red Book—DOR-4585)

☐ Corporate Estimated Tax — TXP Bank Project (Green Book—DOR-4701)

This TPA between the Missouri Department of Revenue (DOR) and _____

d/b/a

_____ , (Taxpayer) is entered into pursuant to authority given in the Revised Statutes of Missouri (RSMo) and the Code of State Regulations (CSR).

The DOR and the Taxpayer agree as follows:

1. The DOR authorizes the Taxpayer to file Missouri withholding payments and returns or estimated corporate income tax payments required to be filed with the DOR, pursuant to Chapters 143 and 144, RSMo, by means of electronic transmission.

2. Each tax report or return filed in electronic form pursuant to this TPA shall for all purposes be considered a "writing," "signed by the Taxpayer" and an "original" report or return.

3. The signature of the Taxpayer or the Taxpayer's authorized agent (Agent) on this TPA shall be deemed to appear on each electronically filed report or return, as if actually appearing thereon. However, if the authorization of the Agent signing this TPA on behalf of the Taxpayer ends for any reason, the Taxpayer's shall enter into a new TPA with the DOR. Any failure to comply with this provision shall result in the Taxpayer being deemed to have filed an incomplete report or return.

4. The Taxpayer shall not contest the validity or enforceability of any report or return filed in electronic form on the basis of the absence of a paper writing or original, or the absence of a signature thereon. Pursuant to 32.080, RSMo, as amended, any report or return generated from a report or return filed in electronic form shall be admissible in all courts and administrative agency proceeding.

5. This TPA shall not alter the filing due dates of any report or return, or the additions of any additions to tax imposed for the failure to timely file and pay complete reports or returns, as set forth in applicable statutes. For purposes of this Agreement, the Taxpayer's filing frequency and tax type code shall be:

Withholding:	Quarter-Monthly (Weekly) 0115P ☐	Monthly 0115A ☐
Bank Account: 8600500	Quarterly 0115A ☐	Annual 0115A ☐
Bank Routing Number: 086507174		

Corporate Estimated Tax:	Quarterly 0219C ☐
Bank Account: 8600505	
Bank Routing Number: 086507174	

6. This TPA may be amended only by written amendment executed by the DOR and the Taxpayer prior to the effective date thereof.

7. This TPA may be terminated by either party, with or without cause, upon thirty (30) days written notice.

8. This TPA represents the entire understanding of the parties in relation to the electronic filing of reports or returns.

9. The place of performance of this TPA shall be deemed to be the Missouri Department of Revenue, P.O. Box 629, Jefferson City, MO 65105-0629. This TPA shall be construed according to the laws of the State of Missouri. The Taxpayer shall comply with all local, state and federal laws to the extent that same may be applicable.

10. Each party represents and warrants that it has all necessary power and authority to enter into and perform this TPA, and that the person executing this TPA on its behalf is duly authorized to do so.

IN WITNESS WHEREOF, and intending to be legally bound hereby, and further intending to bind its agents, successors, heirs and assigns, the parties have executed this TPA this _____ day of _____ .

MONTH   YEAR

TAXPAYER'S NAME	TAXPAYER'S SIGNATURE	TITLE
MITS NUMBER	TAXPAYER'S TELEPHONE NUMBER	FAX TO: (573) 526-5915
PRIMARY CONTACT / PAYROLL COMPANY NAME	CONTACT / PAYROLL COMPANY TELEPHONE NUMBER	FAX: